

HOUSE No. 2354

By Mr. Coppola of Foxborough, petition of Michael J. Coppola and Richard J. Ross for legislation to exempt certain long-term care facilities from property taxes. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT RELATIVE TO ASSESSMENTS OF LONG TERM CARE FACILITIES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Section 5 of chapter 59 of the General Laws, as appearing in
2 the 2002 Official Edition, is hereby amended by adding the
3 following paragraph:—
4 Any real estate used as a long term care facility and owned by a
5 Massachusetts entity, as defined in 105 CMR 151.020, in the com-
6 monwealth shall be deemed exempt from the requirement to pay
7 local real estate taxes if it:—
8 (a) is licensed by the department of public health;
9 (b) is owned by a charitable organization that has been deter-
10 mined by the Internal Revenue Service to be exempt from taxation
11 pursuant to 26 CFR 501(c)3;
12 (c) has been in continuous operation since 1975;
13 (d) did not pay local real estate taxes prior to the year 2003;
14 and
15 (e) provides room, board or care to elders at not more than the
16 cost of delivering such room, board or care, or subsidizes the
17 costs of room, board or care, or provides financial assistance to
18 elders living in such long term care facility utilizing assets of the
19 charitable organization.